

## Accountability reporting in Indonesia : when self-serving attributions exaggerate perceived performance

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### Abstrak

This article tries to provide preliminary study about the practice of accountability reporting in Indonesia government units. There are many studies about accountability reporting and performance measurement, but usually cover health or education units. Moreover, study about this topic in a developing country is also limited. Indonesian performance accountability reporting system uses weighting or indexing to produce a single figure of performance for each government unit but there are the dangers of self-serving attributions and exaggerations. From this empirical study, this issue came out prominently that most government units perceived their performance as 'excellent'. The common phenomenon of self-serving attributions is self-reporting was proven to exist strongly and most units attribute it to themselves for a good performance but blame external factors for failures.